



State of New Jersey Local Government Services

Year: **2020** Municipal User Friendly Budget

MUNICIPALITY: 0102 Atlantic City City - County of Atlantic

Adopted

Municode: 0102

Filename: 0102_fba_2020.xlsm

Website: www.cityofatlanticcity.org

Phone Number:

(609)347-5800

Mailing Address:

1301 Bacharach Blvd (Room 707)

Atlantic City, NJ 08401

[Email the UFB if not using Outlook](#)

Municipality:

Atlantic City

State:

NJ

Zip:

08401

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Marty		Small	12/31/2021	msmall@cityofatlanticcity.org

Chief Administrative Officer

Anthony		Swan		aswan@cityofatlantic.org
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Chief Financial Officer

Adetoro	Omobolaji	Aboderin		aaboderin@cityofatlanticcity.org
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Municipal Clerk

Paula		Geletei		pgeletei@cityofatlanticcity.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Tibbitt	12/31/2021	gtibbitt@cityofatlanticcity.org
Moisse		Delgado	12/31/2021	mdelgado@cityofatlanticcity.org
Aaron		Randolph	12/31/2023	arandolph@cityofatlanticcity.org
Muhammed	Anjum	Zia	12/31/2023	mzia@cityofatlanticcity.org
MD	Hossain	Morshed	12/31/2023	mmorshed@cityofatlanticcity.org
Jesse		Kurtz	12/31/2023	jkurtz@cityofatlanticcity.org
Kaleem		Shabazz	12/31/2023	kshabazz@cityofatlanticcity.org
Jeffree		Fauntleroy	12/31/2021	jfauntleroy@cityofatlanticcity.org
laToya		Dunston	12/31/2020	ldunston@cityofatlanticcity.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.799	\$45,424,399.70	45.16%	\$2,238.44	Municipal Purpose Tax	ESTIMATED	\$42,741,066.42
Municipal Library	0.036	\$919,261.96	0.91%	\$44.79	Municipal Library	ESTIMATED	\$956,082.84
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.691	\$42,702,131.00	42.45%	\$2,104.06	Local School District	ESTIMATED	\$42,631,859.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.456	\$11,509,763.46	11.44%	\$567.39	County Purposes	ESTIMATED	\$12,215,524.42
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.002	\$30,071.26	0.03%	\$2.49	County Open Space	ESTIMATED	\$40,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.984	\$100,585,627.38	100.00%	\$4,957.17	Total ESTIMATED amount to be raised by taxes		\$98,584,532.68
Total Taxable Valuation as of October 1, 2019					Revenue Anticipated, Excluding Tax Levy		167,037,594.10
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		205,344,350.15
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$54,887,383.42
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$93,194,139.47
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$5,423,997.54
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$98,618,137.01
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		94.50%
Sheet UFB-1					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		95,800,940.97
					Total Tax Levy, CY 2019		101,007,763.83
					% of Taxes Collected, CY 2019		94.85%
					Delinquent Taxes - December 31, 2019		\$1,231,538.66

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	#DIV/0!	\$0.00		\$0.00								
08	Local Revenue	0.71%	\$690,209.57	\$97,189,840.43	\$97,880,050.00	\$97,880,050.00							
09	State Aid (without offsetting appropriation)	-1.00%	(\$497,250.02)	\$49,575,714.02	\$49,078,464.00	\$49,078,464.00							
08	Uniform Construction Code Fees	-9.72%	(\$129,141.00)	\$1,329,141.00	\$1,200,000.00	\$1,200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	9.34%	\$862,799.54	\$9,240,193.89	\$10,102,993.43	\$10,102,993.43							
08	Other Special Items	32.30%	\$1,776,290.67	\$5,499,796.00	\$7,276,086.67	\$7,276,086.67							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.29%	(\$3,361,697.65)	\$46,102,764.07	\$42,741,066.42	\$42,741,066.42							
07	Minimum Library Tax	4.01%	\$36,820.88	\$919,261.96	\$956,082.84	\$956,082.84							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	-18.94%	(\$350,560.64)	\$1,850,560.64	\$1,500,000.00	\$1,500,000.00							
	Total	-0.46%	(\$972,528.65)	\$211,707,272.01	\$210,734,743.36	\$210,734,743.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	74.00	3.00	4.93%	\$560,789.00	\$11,371,264.00	\$11,932,053.00	\$11,647,900.00	\$284,153.00							
21 Land-Use Administration	7.00		53.10%	\$297,190.00	\$559,660.00	\$856,850.00	\$856,850.00								
22 Uniform Construction Code	45.00	8.00	-12.75%	(\$437,085.00)	\$3,426,899.00	\$2,989,814.00	\$2,989,814.00								
23 Insurance			-5.39%	(\$1,968,000.00)	\$36,528,750.00	\$34,560,750.00	\$34,560,750.00								
25 Public Safety	516.00	307.00	9.09%	\$5,154,539.72	\$56,731,266.00	\$61,885,805.72	\$57,470,703.00	\$4,415,102.72							
26 Public Works	84.00	25.00	53.83%	\$5,783,978.27	\$10,743,952.00	\$16,527,930.27	\$11,096,435.00	\$5,431,495.27							
27 Health and Human Services	16.00	3.00	-3.24%	(\$67,552.50)	\$2,087,100.00	\$2,019,547.50	\$1,933,530.00	\$86,017.50							
28 Parks and Recreation	51.00	16.00	-6.83%	(\$229,482.00)	\$3,361,300.00	\$3,131,818.00	\$3,131,818.00								
29 Education (including Library)			0.00%	\$0.00	\$1,653,119.00	\$1,653,119.00	\$1,653,119.00								
30 Unclassified			#DIV/0!	\$1,200,000.00		\$1,200,000.00	\$1,200,000.00								
31 Utilities and Bulk Purchases			0.51%	\$30,000.00	\$5,870,000.00	\$5,900,000.00	\$5,900,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$1,000.00		\$1,000.00	\$1,000.00								
36 Statutory Expenditures			-1.91%	(\$377,435.00)	\$19,770,069.73	\$19,392,634.73	\$19,392,634.73								
37 Judgements			0.00%	\$0.00	\$1,237,387.67	\$1,237,387.67	\$1,237,387.67								
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	25.00	2.00	14.13%	\$189,815.00	\$1,343,595.00	\$1,533,410.00	\$1,533,410.00								
44 Capital			-15.79%	(\$450,000.00)	\$2,850,000.00	\$2,400,000.00	\$2,400,000.00								
45 Debt			4.22%	\$1,492,784.88	\$35,398,705.38	\$36,891,490.26	\$36,891,490.26								
46 Deferred Charges			0.00%	\$0.00	\$1,230,740.00	\$1,230,740.00	\$1,230,740.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-2.10%	(\$115,442.34)	\$5,505,835.55	\$5,390,393.21	\$5,390,393.21								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	818.00	364.00	5.54%	\$11,065,100.03	\$199,669,643.33	\$210,734,743.36	\$200,517,974.87	\$10,216,768.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,908	\$290,142,296.00	11.56%	15A Public Schools	31	\$276,363,000.00	5.38%
2 Residential	10,743	\$1,336,715,427.00	53.26%	15B Other Schools	16	\$14,338,000.00	0.28%
3A/3B Farm	0		0.00%	15C Public Property	1,554	\$853,720,260.00	16.63%
4A Commercial	1,524	\$745,764,400.00	29.71%	15D Church and Charities	134	\$236,589,417.00	4.61%
4B Industrial	9	\$12,229,300.00	0.49%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	145	\$124,971,600.00	4.98%	15F Other Exempt	702	\$3,751,252,400.00	73.09%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	14,329	\$2,509,823,023.00	100.00%	Total	2,437	\$5,132,263,077.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
88.03%				204.49%			
Equalized Valuation, Taxable Properties							
\$2,851,099,651.26							
Total # of property tax appeals filed in 2019							
County Tax Board							
2,012.00							
State Tax Court							
141.00							
Number of 2019 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
301.00							
Amount paid out by municipality for tax appeals in 2019							
\$1,237,387.67							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	3		\$297,200.00	\$11,840.45
J Dwelling Abatement				
K New Dwelling/Conversion Exemption	4		\$148,700.00	\$5,924.21
L New Dwelling/Conversion Abatement	2		\$28,800.00	\$1,147.39
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	9	0.00	474,700.00	18,912.05

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	1.00	10.00	743,234.41	\$448,492.00		\$72,523.33	\$187,909.45	\$34,309.64
Supervisory Staff (Department Heads & Managers)	93.00	1.00	8,674,077.24	\$6,603,953.82	\$26,000.00	\$428,546.94	\$1,110,374.02	\$505,202.47
Police Officers (Including Superior Officers)	272.00	54.00	41,182,064.57	\$25,142,344.00	\$1,555,000.00	\$7,914,843.06	\$4,646,488.19	\$1,923,389.32
Fire Fighters (Including Superior Officers)	174.00		29,264,194.24	\$19,194,832.09	\$565,400.00	\$5,063,171.67	\$2,972,385.83	\$1,468,404.65
All Other Union Employees not listed above	278.00	188.00	29,450,845.05	\$15,495,931.37	\$1,050,000.00	\$3,263,549.74	\$8,455,925.20	\$1,185,438.75
All Other Non-Union Employees not listed above		111.00	1,591,988.18	\$1,478,855.72				\$113,132.46
Totals	818.00	364.00	110,906,403.70	\$68,364,409.00	\$3,196,400.00	\$16,742,634.73	\$17,373,082.68	\$5,229,877.29

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit.
Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	238.00	\$10,537.44	\$2,507,910.72	252.00	\$9,657.36	\$2,433,654.72
Parent & Child	185.00	\$18,861.96	\$3,489,462.60	189.00	\$17,286.72	\$3,267,190.08
Employee & Spouse (or Partner)	81.00	\$21,074.88	\$1,707,065.28	77.00	\$19,314.72	\$1,487,233.44
Family	268.00	\$29,399.40	\$7,879,039.20	253.00	\$26,944.08	\$6,816,852.24
Employee Cost Sharing Contribution (enter as negative -)			(\$1,479,992.64)			(\$2,936,751.60)
Subtotal	772.00		\$14,103,485.16	771.00		\$11,068,178.88
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$29,399.40	\$58,798.80	4	\$28,294.56	\$113,178.24
Employee Cost Sharing Contribution (enter as negative -)			(\$1,364.28)			(\$13,934.64)
Subtotal	2.00		\$57,434.52	4.00		\$99,243.60
Retirees - Health Benefits - Annual Cost						
Single Coverage	272	\$10,537.44	\$2,866,183.68	265	\$10,141.44	\$2,687,481.60
Parent & Child	54	\$18,861.96	\$1,018,545.84	54	\$18,153.12	\$980,268.48
Employee & Spouse (or Partner)	141	\$21,074.88	\$2,971,558.08	217	\$20,282.88	\$4,401,384.96
Family	223	\$29,399.40	\$6,556,066.20	141	\$28,294.56	\$3,989,532.96
Employee Cost Sharing Contribution (enter as negative -)						(\$54,000.00)
Subtotal	690.00		\$13,412,353.80	677.00		\$12,004,668.00
GRAND TOTAL	1,464.00		\$27,573,273.48	1,452.00		\$23,172,090.48

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

				Current Year					2021	2022	All Additional Future
Gross Debt		Deductions		Net Debt	Budget		Budget	Budget	Years' Budgets		
Local School Debt		\$61,488,000.00	\$61,488,000.00	\$0.00	Utility Fund - Principal						
Regional School Debt				\$0.00	Utility Fund - Interest						
				Bond Anticipation Notes - Principal							
Utility Fund Debt				Bond Anticipation Notes - Interest							
0				\$0.00	Bonds - Principal		\$19,485,000.00	\$21,910,000.00	\$25,744,000.00	\$290,200,000.00	
0				\$0.00	Bonds - Interest		\$17,406,490.26	\$16,415,339.36	\$15,357,237.76	\$124,657,623.27	
0				\$0.00	Loans & Other Debt - Principal						
0				\$0.00	Loans & Other Debt - Interest						
0				\$0.00							
0				\$0.00	Total		\$36,891,490.26	\$38,325,339.36	\$41,101,237.76	\$414,857,623.27	
<u>Municipal Purposes</u>											
Debt Authorized		\$480,000.00		\$480,000.00	Total Principal		\$19,485,000.00	\$21,910,000.00	\$25,744,000.00	\$290,200,000.00	
Notes Outstanding				\$0.00	Total Interest		\$17,406,490.26	\$16,415,339.36	\$15,357,237.76	\$124,657,623.27	
Bonds Outstanding		\$357,819,000.00		\$357,819,000.00	% of Total Current Year Budget		17.51%				
Loans and Other Debt				\$0.00							
				Description		Debt Not Listed Above					
Total (Current Year)		\$419,787,000.00	\$61,488,000.00	\$358,299,000.00	Total Guarantees - Governmental						
				Total Guarantees - Other							
				Total Capital/Equipment Leases							
				Total Other							
					<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
Per Capita Gross Debt		\$11,104.30			Rating		Ba3	BB-			
Per Capita Net Debt		\$9,477.81			Year of Last Rating		2020	2019			
3 Yr. Average Property Valuation			\$2,808,436,928.67								
Net Debt as % of 3 Year Avg Property Valuation			12.76%		Mark "X" if Municipality has no bond rating						
				Sheet UFB-10							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

Due to COVID 19, the city did not hire summer seasonal recreation employees, so there are less personnel for Parks & Recreation on UFB-3 amd less non-union part-timers on UFB-7		